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Thursday

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28th December 2023

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12th Dhanu 1199

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No.

4206

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.167/2023/TAXES.

Dated, Thiruvananthapuram, 27th December, 2023.

11th Dhanu, 1199.

S. R. O. No. 1394/2023

In exercise of the powers conferred by sub-section (2) of section 3 of the Kerala General Sales Tax Act, 1963 (Act 15 of 1963), the Government of Kerala hereby makes the following amendment to the notification issued under G.O.(P) No.17/2023/TAXES. dated 1st February, 2023 and published as S.R.O. No.170/2023 in the Kerala Gazette Extraordinary No.389



dated 2nd February, 2023, namely:-

AMENDMENT

In the said notification,-

1. in the TABLE,-

(1) in column No. (2), against Sl. No. 3, for the words "Additional Commissioner Appeal", the words, "Additional Commissioner of State Tax (Appeals)" shall be substituted.

(2) in column No. (4),-

- i. against Sl. No. (1), for the word, "Commissioner", the words, "Commissioner of State Tax" shall be substituted.
- ii. against Sl. No. (2), for the word, "Joint Commissioner", the words, "Additional Commissioner of State Tax" shall be substituted.
- iii. against Sl. No. (3), for the word and symbols, "-do-", the words, "Additional Commissioner of State Tax (appeal)" shall be substituted.
- iv. against Sl. No. (4), for the word and symbols, "-do-", the words, "Additional Commissioner of State Tax" shall be substituted.
- v. against Sl. No. (5), for the entry, the following shall be substituted, namely,-
"All powers of the Joint Commissioner of State Tax and all powers of the Joint Commissioners of State Tax(Appeals) under the Kerala General Sales Tax Act, 1963"
- vi. against Sl. No. (11), for the word and symbols, " Sales Tax Officer", the words, "Assistant Commissioners of State Tax / State Tax Officers" shall be substituted.
- vii. After Sl. No. (11), the following entries shall be inserted, namely,-

(1)	(2)	(3)	(4)
11A	Deputy Commissioner Adjudication 1, Thiruvananthapuram	Taxpayer Services District of Thiruvananthapuram	All the powers of the Deputy Commissioners of State Tax, Assistant Commissioners of State Tax, State Tax Officers and Assessing Authority under the Kerala General Sales Tax Act, 1963



11B	Deputy Commissioner Adjudication 2, Thiruvananthapuram	Taxpayer Services District of Thiruvananthapuram	-do-
11C	Deputy Commissioner Adjudication 1, Ernakulam	Taxpayer Services District of Ernakulam	-do-
11D	Deputy Commissioner Adjudication 2, Ernakulam	Taxpayer Services District of Ernakulam	-do-
11E	Deputy Commissioner Adjudication 3, Ernakulam	Taxpayer Services District of Ernakulam	-do-
11F	Deputy Commissioner Adjudication, Aluva	Taxpayer Services District of Aluva	-do-
11G	Deputy Commissioner Adjudication, Thrissur	Taxpayer Services District of Thrissur	-do-
11H	Deputy Commissioner Adjudication, Malappuram	Taxpayer Services District of Malappuram	-do-
11I	Deputy Commissioner Adjudication, Kozhikode	Taxpayer Services District of Kozhikode	-do-

- viii. against Sl. No. (12), for the entry, the following shall be substituted, namely, -
 “All the powers of the Deputy Commissioners of State Tax, Assistant Commissioners of State Tax, State Tax Officers and Assessing Authority under the Kerala General Sales Tax Act, 1963”
- ix. against Sl. No. (13), for the word, “Deputy Commissioner”, the words, “Joint Commissioner of State Tax” shall be substituted.
- x. against Sl. No. (14), for the word and symbols, “ Sales Tax Officer”, the words, “Assistant Commissioners of State Tax / State Tax Officers” shall be substituted.
- xi. against Sl. No. (15), for the entry, the following shall be substituted, namely, -



“All the powers of the Deputy Commissioners of State Tax, Assistant Commissioners of State Tax, State Tax Officers and Assessing Authority under the Kerala General Sales Tax Act, 1963”

- xii. against Sl. No. (16), for the word, “Deputy Commissioner”, the words, “Joint Commissioner of State Tax” shall be substituted.
- xiii. against Sl. No. (17), for the word and symbols, “ Sales Tax Officer”, the words, “Assistant Commissioners of State Tax / State Tax Officers” shall be substituted.
- xiv. against Sl. No. (18), for the entry, the following shall be substituted, namely, -
“All the powers of the Deputy Commissioners of State Tax, Assistant Commissioners of State Tax, State Tax Officers and Assessing Authority under the Kerala General Sales Tax Act, 1963”
- xv. against Sl. No. (19), for the word, “Deputy Commissioner”, the words, “Joint Commissioner of State Tax” shall be substituted.

2. in the TABLE-1,-

- i. in the entry in column No. 4 against the taxpayer services circle “Kattakada”, the symbol and figure “, 695570” shall be inserted at the end.
- ii. in the entry in column No. 4 against the taxpayer services circle “Pathanamthitta”, the symbols and figures “, 689596, 689665, 689620, 689114” shall be inserted at the end.
- iii. in the entry in column No. 4 against the taxpayer services circle “Adoor”, the symbol and figure “, 691527” shall be omitted.
- iv. in the entry in column No. 4 against the taxpayer services circle “Alappuzha North”,-
 - a. the symbols and figures “, 688504, 686102, 686103” shall be inserted at the end;
 - b. the symbol and figure “, 689504” shall be omitted.
- v. in the entry in column No. 4 against the taxpayer services circle “Cherthala”, the symbols and figures “, 688535, 688533” shall be inserted at the end.
- vi. in the entry in column No. 4 against the taxpayer services circle “Chengannur”,
 - a. the symbol and figure “, 689624” shall be inserted at the end;
 - b. the symbol and figure “689512, ” shall be omitted.



- vii. in the entry in column No. 4 against the taxpayer services circle “Changanassery”, the symbol and figure “, 686102” and the symbol and figure “, 686103” shall be omitted.
- viii. in the entry in column No. 4 against the taxpayer services circle “Perumbavoor”, the symbol and figure “686669, ” shall be omitted.
- ix. in the entry in column No. 4 against the taxpayer services circle “Kunnathunadu”, the symbol and figure “683544, ” shall be omitted.
- x. in the entry in column No. 4 against the taxpayer services circle “Kakkanad”,-
 - a. the symbol and figure “, 683565” shall be omitted.
 - b. the symbol and figure “, 682052” shall be inserted at the end.
- xi. in the entry in column No. 4 against the taxpayer services circle “Thrikkakkara”, the symbol and figure “, 682022” shall be inserted at the end.
- xii. in the entry in column No. 4 against the taxpayer services circle “Ernakulam Central”, the symbols and figures “, 682050, 682051” shall be inserted at the end.
- xiii. in the entry in column No. 4 against the taxpayer services circle “Vypin”, the symbol and figure “, 683501” shall be omitted.
- xiv. in the entry in column No. 4 against the taxpayer services circle “North Paravur”, the symbol and figure “683514, ”, the symbol and figure “683515, ” and the symbol and figure “682501, ” shall be omitted.
- xv. in the entry in column No. 4 against the taxpayer services circle “Nattika”, the symbol and figure “, 680642” shall be inserted at the end.
- xvi. in the entry in column No. 4 against the taxpayer services circle “Palakkad West”, the symbol and figure “, 678051” shall be inserted at the end.
- xvii. in the entry in column No. 4 against the taxpayer services circle “Kozhikode City”, the symbol and figure “, 673051” shall be inserted at the end.
- xviii. in the entry in column No. 4 against the taxpayer services circle “Kalpetta”, the symbol and figure “, 673124” shall be inserted at the end.
- xix. in the entry in column No. 4 against the taxpayer services circle “Kannur South”, the symbol and figure “, 670051” shall be inserted at the end.
- xx. in the entry in column No. 4 against the taxpayer services circle “Payyannur”, the



symbol and figure “, 670330, 670333” shall be inserted at the end.

- xxi. in the entry in column No. 4 against the taxpayer services circle “Kasaragod”, for the entry, the following shall be substituted, namely,— “671543, 671542, 671122, 671123, 671124, 671317, 671551, 671545, 671544, 671541, 671121, 671327”
- xxii. in the entry in column No. 4 against the taxpayer services circle “Manjeshwar”, for the entry, the following shall be substituted, namely,-
“671348, 671552, 671322, 671321, 671323, 671324.”
- xxiii. in the entry in column No. 4 against the taxpayer services circle “Hosdurg”, for the entry, the following shall be substituted, namely,-
“671320, 671357, 671349, 671345, 671312, 671531, 671319, 671316, 671329, 671328, 671313, 671351, 671310, 671318, 671533, 671315, 671311, 671326, 671532, 671534, 671350, 671314, 671511, 671353”

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government of Kerala have appointed the authorities and assigned jurisdiction to exercise the powers conferred by sub-section (2) of section 3 under the Kerala General Sales Tax Act, 1963 (Act 15 of 1963) as per notification issued under G.O.(P) No.17/2023/TAXES, dated 1st February, 2023 and published as per S.R.O. No. 170/2023 in the Kerala Gazette Extraordinary No. 389, dated 2nd February, 2023. Consequent to the restructuring of the State Goods and Services Tax Department, Kerala, certain amendments were brought into sub-section (2) of section 3 of the said Act as per the Kerala Finance Act, 2023. Now, the Government have decided to amend the notification issued under G.O.(P) No.17/2023/TAXES, dated 1st February, 2023 and published as per S.R.O. No. 170/2023 in the Kerala Gazette Extraordinary No. 389, dated 2nd February, 2023 to incorporate necessary changes consequent to the amendment made to Kerala General Sales Tax Act as per the Kerala Finance Act, 2023.

The notification is intended to achieve the above object.

